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CITY COURT OF MARKSVILLE
Marksville, Louisiana

Financial Report

Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 03/21/01

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SOCIETY OF LOUISIANA
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* A Professional Accounting Corporation

ACCOUNTANTS' REPORT

The Honorable Angelo J. Piazza III, Judge
City Court of Marksville
Marksville, Louisiana

We have compiled the accompanying general purpose financial statements of the City Court of Marksville, Louisiana, as of and for the year then ended June 30, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated February 23, 2001, on the results of our agreed-upon procedures.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Marksville, Louisiana
February 23, 2001

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2000

	Governmental Fund Type	Fiduciary Fund Type	Account Groups		Totals
	Special Revenue	Agency Funds	General Fixed Assets	General Long-Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS					
Cash	\$ 2,523	\$14,778	\$ -	\$ -	\$ 17,301
Due from other funds	-	4	-	-	4
Equipment	-	-	12,901	-	12,901
Amount to be provided for retirement of general long-term obligations	-	-	-	16,914	16,914
Total assets and other debits	<u>\$ 2,523</u>	<u>\$14,782</u>	<u>\$12,901</u>	<u>\$16,914</u>	<u>\$ 47,120</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$15,040	\$ -	\$ -	\$ -	\$ 15,040
Bank overdraft	274	-	-	-	274
Due to other funds	4	-	-	-	4
Salaries payable	100	-	-	-	100
Payroll taxes payable	2,986	415	-	-	3,401
Advance deposits payable	-	14,367	-	-	14,367
Judge's Seminar	-	-	-	1,719	1,719
Estimated delinquent payroll taxes, interest and penalties	-	-	-	15,195	15,195
Total liabilities	<u>18,404</u>	<u>14,782</u>	<u>-</u>	<u>16,914</u>	<u>50,100</u>
Fund equity and other credits (deficit):					
Investment in general fixed assets	-	-	12,901	-	12,901
Fund balance -					
Unreserved, undesignated	(15,881)	-	-	-	(15,881)
Total fund equity	<u>(15,881)</u>	<u>-</u>	<u>12,901</u>	<u>-</u>	<u>(2,980)</u>
Total liabilities and fund equity	<u>\$ 2,523</u>	<u>\$14,782</u>	<u>\$12,901</u>	<u>\$16,914</u>	<u>\$ 47,120</u>

See accompanying notes and accountants' report.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2000

Revenues:

Bonds, fines and court costs	\$ 74,745
Miscellaneous	<u>1,120</u>
Total revenues	<u>75,865</u>

Expenditures:

General government	91,845
Capital outlay	<u>50</u>
Total expenditures	<u>91,895</u>

Deficiency of revenues over expenditures	<u>(16,030)</u>
--	-----------------

Other financing sources (uses):

Operating transfers in	262
Operating transfers out	(262)
Forgiveness of debt	<u>18,392</u>
Total other financing sources (uses)	<u>18,392</u>

Excess of revenues and other sources over expenditures and other uses	2,362
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Fund balance (deficit), beginning	<u>(18,243)</u>
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Fund balance (deficit), ending	<u><u>\$ (15,881)</u></u>
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See accompanying notes and accountants' report.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to financial Statements

(1) Summary of Significant Accounting Policies -

The City Court of Marksville (City Court) was created under the authority of Chapter 7 of Title 13 of the Louisiana Revised Statutes (LRS). The statutes provide for the territorial jurisdiction, powers, authority, functions, election or appointment, tenure, and compensation of the judge, clerk, and marshal or constable of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by LRS 13:1894, is limited to the trial of offenses committed within its territorial jurisdiction that are not punishable by imprisonment at hard labor, including the trial of cases involving the violation of any city or parochial ordinance. In addition, the judge may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all cases not capital. The City Court's civil jurisdiction, as provided by LRS 13:1891, is provided in the applicable provisions of the Louisiana Code of Civil Procedure.

The city judge, as provided by LRS 13:1872, is elected for a term of six years and, except as otherwise provided in LRS 13:1875, receives an annual salary payable monthly by the City of Marksville and the Avoyelles Parish Police Jury. As provided by LRS 13:1879, the city clerk is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed. The clerk is responsible for maintaining the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by LRS 13:1879, is elected for a term of six years and receives an annual salary as enumerated in LRS 13:1883. The marshal is the executive officer of the court and executes the orders and mandates of the court, makes arrest and preserves the peace.

The City Court has special provisions that are enumerated under LRS 13:2488.51-59. These statutes govern the court's rules of conduct, salary and city judge's fees, salaries of the marshal and clerk, collection of fines, forfeitures, penalties and costs, and cost of criminal matters.

The accounting and reporting policies of the City Court of Marksville conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the requirements set forth in the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the City Court includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the city judge and marshal as independently elected officials. The authority of the City Court, its operations and legal responsibility, is autonomous from that of the City of Marksville.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The accounts of the City Court of Marksville are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Governmental Funds -

Special revenue funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds -

Agency Funds

The agency funds account for assets held by the City Court in a custodial capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Fines and court costs are recognized when the court is entitled to the funds (1) when the defendant has entered a guilty plea and agreed to forfeit the bond, or (2) when the court has found the defendant guilty of the charged offense and has ordered the defendant to pay the appropriate fine and cost of the court.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgetary Practice

Louisiana Revised Statute 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (city courts) are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

F. Accumulated Unpaid Vacation, Sick-Pay and Other Employee Benefits

Employees of the City Court of Marksville are not covered under any specific sick-leave policy. Employees are granted 10 days of vacation leave annually. It is the City Court's policy that unused compensated absences lapse at the end of each year. Therefore, no accruals for accumulated unused compensated absences have been made in these general purpose financial statements.

G. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

(2) Cash Balances

At June 30, 2000, the City Court of Marksville has cash balances (book balances) totaling \$17,301.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owed by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) held by financial institutions for the City Court at June 30, 2000 of \$24,058 were insured by the Federal Deposit Insurance Corporation (FDIC).

(3) Interfund Receivables, Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental fund type:		
Special revenue funds -		
Civil court maintenance	\$ -	\$ 4
Criminal court operating	-	-
City court marshall	-	-
City court police officers witness	-	-
Fiduciary fund type:		
Agency Fund -		
Civil court	-	-
Criminal court bonds and fines	-	-
Garnishments	4	-
	<u>\$ 4</u>	<u>\$ 4</u>

(4) Changes in General Fixed Asset

A summary of changes in general fixed assets follows:

	<u>Furniture and Equipment</u>
Balance, June 30, 1999	\$ 12,851
Additions	50
Reductions	-
Balance, June 30, 2000	<u>\$ 12,901</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

Because there were insufficient accounting records from the prior administration of the Marksville City Court and no original purchase documents were available for determining the cost or age of general fixed assets purchased under that administration, \$8,727 of office furniture and equipment was estimated by physically inspecting the condition of the equipment and furniture and using acquisition costs of like equipment and furniture.

(5) Changes in General Long-Term Debt

The City Court of Marksville's general long-term obligations consist of the following at June 30, 2000:

Non-reimbursed seminar costs	\$ 1,719
Department of the Treasury, Internal Revenue Service, notice dated April 3, 2000, Form 941, tax period December 31, 1989, penalty and interest assessed only through April 3, 2000.	<u>15,195</u>
Total general long-term obligations	<u>\$ 16,914</u>

The following is a summary of the long-term debt transactions for the year ended June 30, 2000:

	Non- Reimbursed Seminar Costs	Unpaid Monthly Accounting Fees	Estimated Delinquent Payroll taxes, interest and penalties	Totals
Balances, June 30, 1999	\$ -	\$ 16,130	\$ 14,363	\$ 30,493
Additions	1,719	-	832	2,551
Deletions	<u>-</u>	<u>(16,130)</u>	<u>-</u>	<u>(16,130)</u>
Balances, June 30, 2000	<u>\$ 1,719</u>	<u>\$ -</u>	<u>\$ 15,195</u>	<u>\$ 16,914</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

(6) Retirement Commitment

All employees of the city court participate in the social security retirement system except for the city judge who participates in the Louisiana State Employees' Retirement System.

Louisiana State Employees' Retirement System

The City Court judge participates in the Louisiana State Employees' Retirement System (the System), a cost-sharing multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P. O. Box 44213, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 11.5% of their annual covered salary and the City Court is required to contribute at the statutory rate of 12.4% of the annual covered payroll. The City Court's contributions to the system for the year ended June 30, 2000 was \$3,477, equal to the required contribution.

(7) Changes in Agency Fund Assets and Liabilities

A summary of changes in Agency Fund assets and liabilities follows:

<u>Civil Court Fund</u>	<u>Balances June 30, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances June 30, 2000</u>
Assets				
Cash	\$10,776	\$ 35,034	\$ 31,028	\$14,782
Due from other funds	100	-	100	-
Total assets	<u>\$10,876</u>	<u>\$ 35,034</u>	<u>\$ 31,128</u>	<u>\$14,782</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

Civil Court Fund	Balances June 30, 1999	Additions	Deductions	Balances June 30, 2000
Liabilities				
Advance civil fees	\$ 10,444	\$ 6,703	\$ 2,780	\$ 14,367
Due to city court				
maintenance fund	-	2,480	2,480	-
Due to city judge	-	13,862	13,862	-
Due to city marshall	-	3,208	3,208	-
Due to criminal court fund	432	690	1,122	-
Due to judge's				
supplemental fund	-	4,128	4,128	-
Due to other governmental				
agencies	-	2,416	2,416	-
Other	-	1,547	1,132	415
Total liabilities	<u>\$ 10,876</u>	<u>\$ 35,034</u>	<u>\$ 31,128</u>	<u>\$ 14,782</u>
Civil Court Garnishment Fund				
Assets				
Cash	\$ -	\$ 30,943	\$ 30,943	\$ -
Due from other funds	-	4	-	4
Total assets	<u>\$ -</u>	<u>\$ 30,947</u>	<u>\$ 30,943</u>	<u>\$ 4</u>
Liabilities				
Bank overdraft	-	4	-	4
Garnishment payable	-	29,151	29,151	-
Due to city marshall	-	1,792	1,792	-
Total liabilities	<u>\$ -</u>	<u>\$ 30,947</u>	<u>\$ 30,943</u>	<u>\$ 4</u>
Criminal Court Bonds and Fines Fund				
Assets				
Cash	<u>\$ 94</u>	<u>\$ 96,650</u>	<u>\$ 96,744</u>	<u>\$ -</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

<u>Criminal Court Bonds and Fines Fund</u>	<u>Balances June 30, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances June 30, 2000</u>
Liabilities				
Due to criminal court fund	\$ -	\$ 67,404	\$ 67,404	\$ -
Due to City of Marksville	-	7,304	7,304	-
Due to city prosecutor	-	3,878	3,878	-
Due to crime lab	-	2,590	2,590	-
Due to crime victim's fund	-	622	622	-
Due to law officer's training	-	372	372	-
Due to Police fund	-	2,934	2,934	-
Due to indigent defender board	-	4,650	4,650	-
Due to city court marshal fund	-	1,860	1,860	-
Due to city court police officer witness fund	-	1,620	1,620	-
Due to juvenile detention	-	1,395	1,395	-
Due to other funds	94	131	225	-
Other	-	1,890	1,890	-
Total liabilities	<u>\$ 94</u>	<u>\$ 96,650</u>	<u>\$ 96,744</u>	<u>\$ -</u>

(8) Deficit Fund Balance

The Criminal Court Operating special revenue fund has a deficit fund balance of \$18,350 as of June 30, 2000. It is anticipated that the deficit will be funded by excess revenues in subsequent periods.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Civil Court Maintenance Fund

This fund is used to account for various maintenance and repair costs associated with the operation of the City Court. Revenues consist of \$10 per each civil court case filed.

Criminal Court Operating Fund

This fund is used to account for various costs associated with the operations of both the Civil and Criminal Divisions of the City Court. Revenues consist of court costs levied in connection with the non-civil cases.

City Court Marshal's Fund

This fund is used to account for the Marshal's services associated with the Civil and Criminal Divisions of the City Court and various other cost associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court cost levied in connection with civil and non-civil cases.

City Court Police Officers Witness Fund

This fund is used to account for payments to off-duty police officers for their testimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

CITY COURT OF MARKSVILLE
Marksville, Louisiana
Special Revenue Funds

Combining Balance Sheet

June 30, 2000

With Comparative Totals for June 30, 1999

	Civil Court Maintenance	Criminal Court Operating	City Court Marshall	City Court Police Officers Witness	Totals 2000	1999
ASSETS						
Cash	\$ 829	\$ 50	\$ 1,451	\$ 193	\$ 2,523	\$ 3,954
Prepaid expenses	-	-	-	-	-	200
Due from other funds	-	-	-	-	-	1,121
Total assets	<u>\$ 829</u>	<u>\$ 50</u>	<u>\$ 1,451</u>	<u>\$ 193</u>	<u>\$ 2,523</u>	<u>\$ 5,275</u>
LIABILITIES						
Liabilities:						
Accounts payable	\$ -	\$ 15,040	\$ -	\$ -	\$ 15,040	\$ 21,308
Bank overdraft	-	274	-	-	274	-
Due to other funds	4	-	-	-	4	695
Salaries payable	-	100	-	-	100	-
Payroll taxes payable	-	2,986	-	-	2,986	1,515
Total liabilities	<u>4</u>	<u>18,400</u>	<u>-</u>	<u>-</u>	<u>18,404</u>	<u>23,518</u>
Fund balance (deficit):						
Unreserved, undesignated	<u>825</u>	<u>(18,350)</u>	<u>1,451</u>	<u>193</u>	<u>(15,881)</u>	<u>(18,243)</u>
Total liabilities and fund balance	<u>\$ 829</u>	<u>\$ 50</u>	<u>\$ 1,451</u>	<u>\$ 193</u>	<u>\$ 2,523</u>	<u>\$ 5,275</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2000

	Civil Court Maintenance	Criminal Court Operating	City Court Marshall	City Court Police Officers Witness	Totals
Revenues:					
Bonds, fines, and court costs	\$2,986	\$ 67,404	\$ 2,665	\$ 1,690	\$ 74,745
Miscellaneous	-	1,120	-	-	1,120
Total revenues	<u>2,986</u>	<u>68,524</u>	<u>2,665</u>	<u>1,690</u>	<u>75,865</u>
Expenditures:					
Current - general government					
Insurance	-	447	50	-	497
Office	665	3,418	-	-	4,083
Salaries	-	49,073	-	-	49,073
Payroll taxes	-	4,592	-	-	4,592
Bailiff	-	3,050	-	-	3,050
Witness fees	-	-	-	1,800	1,800
Dues and subscriptions	-	770	125	-	895
Repairs & maintenance	589	17	2,502	-	3,108
Professional services	-	17,100	-	-	17,100
Utilities and telephone	-	4,119	417	-	4,536
Judge's retirement	-	2,153	-	-	2,153
Penalties and interest	-	57	-	-	57
Uniforms	901	-	-	-	901
Total general government	<u>2,155</u>	<u>84,796</u>	<u>3,094</u>	<u>1,800</u>	<u>91,845</u>
Capital outlay -					
Equipment	-	50	-	-	50
Total expenditures	<u>2,155</u>	<u>84,846</u>	<u>3,094</u>	<u>1,800</u>	<u>91,895</u>
Excess (deficiency) of revenues over expenditures	<u>831</u>	<u>(16,322)</u>	<u>(429)</u>	<u>(110)</u>	<u>(16,030)</u>
Other financing sources (uses):					
Operating transfers in	-	262	-	-	262
Operating transfers out	(262)	-	-	-	(262)
Forgiveness of debt	-	18,392	-	-	18,392
Total other financing sources (uses)	<u>(262)</u>	<u>18,654</u>	<u>-</u>	<u>-</u>	<u>18,392</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	569	2,332	(429)	(110)	2,362
Fund balance (deficit), beginning	<u>256</u>	<u>(20,682)</u>	<u>1,880</u>	<u>303</u>	<u>(18,243)</u>
Fund balance (deficit), ending	<u>\$ 825</u>	<u>\$ (18,350)</u>	<u>\$ 1,451</u>	<u>\$ 193</u>	<u>\$ (15,881)</u>

OTHER INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Angelo J. Piazza, III, Judge
City Court of Marksville
Marksville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of City Court of Marksville, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Marksville's compliance with certain laws and regulations during the year ended June 30, 2000 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the fiscal year ended June 30, 2000 for material and supplies exceeding \$15,000, or public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

234 Rue Beauregard
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70511
Phone (337) 893-7944
Fax (337) 893-7946

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Louisiana Revised Statute 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (city courts) are not required to adopt budgets.

6. Trace the budget adoption and amendments to the published advertisement in the official journal.

See response to agreed-upon procedure (5) above.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

See response to agreed-upon procedure (5) above.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the City Court Judge.

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

10. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances, which would indicate payments to employees which would constitute bonuses, advances or gifts.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. The results of our procedures disclosed an instance of noncompliance with is described in the summary schedule of current and prior year findings as reference # 00-01.

This report is intended solely for the use of management of the City Court of Marksville and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Marksville, Louisiana
February 23, 2001

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Summary Schedule of Current and Prior Year Findings
Year Ended June 30, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (06/30/00) --						
00-01	6/30/00	The engagement was not completed within six months of the close of the fiscal year.		The financial information will be provided to the auditors in sufficient time to complete the engagement in a timely manner.	Angelo J. Piazza III, City Court Judge	

PRIOR YEAR (06/30/99) --

There were no prior year findings and/or management comments that required follow-up procedures.